LEGISLATIVE SERVICES AGENCY OFFICE OF FISCAL AND MANAGEMENT ANALYSIS

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FISCAL IMPACT STATEMENT

LS 7116 NOTE PREPARED: Jan 4, 2005

BILL NUMBER: HB 1410 BILL AMENDED:

SUBJECT: Solid Waste Management Districts.

FIRST AUTHOR: Rep. Yount BILL STATUS: As Introduced

FIRST SPONSOR:

FUNDS AFFECTED: GENERAL IMPACT: Local

DEDICATED FEDERAL

<u>Summary of Legislation</u>: This bill extends the period in which a solid waste management district that owns its own landfill must file a report with the State Board of Accounts. The bill also exempts such a district from the requirement that the fiscal bodies of the counties in which the district is located must approve the use of certain property tax revenue within the district.

Effective Date: July 1, 2005.

Explanation of State Expenditures:

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues: According to current statute, solid waste management district boards must provide the county fiscal bodies within its district identical resolutions seeking approval for the use of property tax revenue in a year when the board seeks to increase its portion of the tax rate by more than 5%. This bill exempts solid waste management districts who own a landfill from this requirement. Exempting such a district would make it easier for the board to exercise its current taxing authority.

Background: Bartholomew County Solid Waste Management District was the only district owning and operating a landfill as of September 2004. Monroe County Solid Waste District owned and operated its own landfill until early August 2004 when it was closed to the public. Both districts consist of only one county each.

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The Bartholomew County Solid Waste Management District's tax levies over the past ten years are provided in the following table. The years in which the tax levies increased by five percent or more are bolded.

| Year Tax Paid | Tax Levy | Percent Change from Previous Year |
|------------------|-------------|--------------------------------------|
| 2004 | \$557,929 | 0.9% |
| 2003 | \$553,062 | -1.9% |
| 2002 | \$563,525 | -0.4% |
| 2001 | \$566,060 | 77.2% |
| 2000 | \$319,437 | -62.1% |
| 1999 | \$843,699 | -22.9% |
| 1998 | \$1,094,097 | -1.4% |
| 1997 | \$1,109,315 | -2.0% |
| 1996 | \$1,131,555 | 87.6% |
| 1995 | \$603,312 | -45.2% |
| 1994 | \$1,100,498 | |

State Agencies Affected:

Local Agencies Affected: Bartholomew County Solid Waste Management District.

Information Sources: Association of Solid Waste Management Districts; Local Government Database.

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